

# PLANNING & DEVELOPMENT COMMITTEE

**Tuesday, December 18, 2018**

*6:00 pm*

Council Board Room

One Batavia City Centre, Batavia NY

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## **AGENDA**

- I. Roll Call
- II. Call to Order
- III. Approval of Minutes – 11/13/18
- IV. Proposals

**Address:** 301 North St. (YWCA)

**Applicant:** Katherine Hens (agent for YWCA)

Proposal      Use Variance that would permit the addition of a non-permitted use physician's office in a portion of the building presently used for a "legal non-conforming" philanthropic use (YWCA). It would make sense to also consider including the non-conforming use (philanthropic organization, business/professional offices) for inclusion with this request to ensure those uses will be permitted to continue as conforming uses.

Actions:      1. Review application and discussion  
                 2. Recommendation to the ZBA

- V. Other/ New Business/Updates
- VI. Setting of Next Meeting: January 15, 2019
- VII. Adjournment

# PLANNING & DEVELOPMENT COMMITTEE

## *DRAFT MINUTES*

**November 13, 2018**

**6:00 pm**

Council Board Room

One Batavia City Centre, Batavia NY

Members present: *Matt Gray, Robert Knipe, Duane Preston*

Members absent: Edward Flynn, Tammy Hathaway, Marc Staley

Others present: Meg Chilano – Recording Secretary, Doug Randall – Code Enforcement Officer

### **I. Roll Call**

Roll call of the members was conducted. Three members were present and Chairman Duane Preston declared a quorum.

### **II. Call to order**

Mr. Preston called the meeting to order at 6:04 pm.

### **III. Previous Meeting Minutes**

There were no corrections to the minutes. Mr. Preston assumed the motion and the minutes were approved as written by unanimous consent.

**RESULT: Approval of October 16, 2018 meeting minutes.**

### **IV. Proposals**

- A. Special Use Permit to change the existing non-conforming use (law office) to a different non-conforming use (massage therapy office)

Address: *121 Washington Ave.*

Applicant: Karin Phelps (owner)

- Actions:
1. Review application
  2. Public hearing and discussion
  3. Action by the board

#### **1. Review Application**

Mr. Preston read the summary of the proposal. He reported that the Genesee County Planning Board recommended disapproval on the basis that the variances are substantial and may pose a significant county-wide or inter-community impact, especially considering it could set a precedent for future similar requests. Also, the project is not in accordance with BID guidelines which require that parking areas that can be seen from the street should be shielded by low-growing bushes and a low wall or fence. The parking area should incorporate the minimum amount of 10% green space.

## **2. Public Hearing and Discussion**

**MOTION:** Mr. Knipe moved to open the public hearing; the motion was seconded by Mr. Gray, and on roll call, was approved 3-0.

**RESULT: Public hearing opened at 6:07 pm.**

Ms. Phelps related to the board that she is a medical massage therapist and wants to open an office in a nice community. She considers this location to be a good one for her practice. The rooms are already set up the way she needs them to be, and the only work involved would be changing the paint colors.

Mr. Gray asked if there would be any other employees. Ms. Phelps replied that she would like to rent a couple of the rooms to professionals who would also perform massage therapy.

Mr. Gray asked Mr. Randall about parking volume. Mr. Randall explained that the building was originally used as a doctor's office. When the doctor left, an attorney established an office, but there is no record of the change. He noted that there generally appeared to be two cars in the driveway at a time.

According to Ms. Phelps, if she and the other two therapists were in the office at the same time, she intended for them to park in the big public lot across the street. She said that the driveway fits two cars comfortably, and there is also street parking available.

**MOTION:** Mr. Gray moved to close the public hearing; the motion was seconded by Mr. Knipe, and on roll call, was approved 3-0.

**RESULT: Public hearing closed at 6:13 pm.**

## **3. Action by the Board**

**MOTION:** Mr. Gray moved to approve the Special Use Permit as submitted; the motion was seconded by Mr. Knipe, and on roll call, was approved 3-0.

**RESULT: Special Use Permit approved**

## **V. Other/New Business/Updates: Approval of 2019 Meeting Dates**

**MOTION:** Mr. Gray moved to approve the meeting dates; the motion was seconded by Mr. Knipe, and on roll call, was approved 3-0.

**RESULT: PDC meeting dates for 2019 approved.**

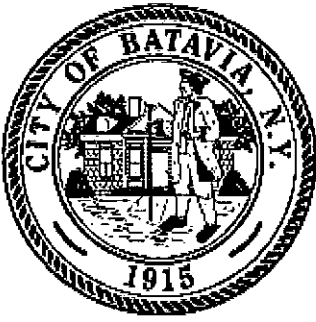
## **VI. Setting of Next Meeting: December 18, 2018**

## **VII. Adjournment**

Mr. Preston moved to adjourn the meeting at 6:20 p.m.; the motion was seconded by Mr. Knipe. All voted in favor.

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Meg Chilano  
Bureau of Inspection Secretary



*City of Batavia*  
*Department of Public Works*  
*Bureau of Inspections*

One Batavia City Center, Batavia, New York 14020

(585)-345-6345

(585)-345-1385 (fax)

To: Planning and Development Committee  
Zoning Board of Appeals

From: Doug Randall, Code Enforcement Officer

Date: 12/3/18

Re: **301 North St. (YWCA)**  
Tax Parcel No. 84.008-1-7.1

Zoning Use District: R2 and R-1A (building located in R-1A)

The applicant, Katherine Hens for YWCA, has filed an application requesting a use variance that would permit addition of a non-permitted use physician's office in a portion of the building presently used for a "legal non-conforming" philanthropic use (YWCA). It would make sense to also consider including the non-conforming uses (philanthropic organization, business/ professional offices) for inclusion with this request to ensure those uses will be permitted to continue as conforming uses.

**Review and Approval Procedures:**

**City Planning and Development Committee-** Pursuant to section 190-49 C. of the zoning ordinance, the Planning and Development Committee shall review and make recommendation to the ZBA regarding any application for variances that include non-permitted uses.

**Zoning Board of Appeals-** Pursuant to BMC Sec. 190-49 of the zoning ordinance, the ZBA shall review and act on required variances.

Required variances- Use

- 1) **BMC 190-11 A. Philanthropic organization, business/professional office and physician's office are not listed as permitted principal uses.**

The Zoning Board of Appeals will be the lead agency to conduct SEQR.



CITY OF BATAVIA  
APPLICATION TO THE ZONING BOARD OF APPEALS

Application No.: \_\_\_\_\_

Hearing Date/Time: \_\_\_\_\_

APPLICANT: YWCA mtpeppercroywcagenesee.org  
Name 301 NORTH ST E-Mail Address 585 343-5808  
Street Address BATAVIA NY Phone 14020  
City State Zip

STATUS: ☒ Owner ☐ Agent for Owner ☐ Contractor

OWNER: YWCA mtpeppercroywcagenesee.org  
Name 301 NORTH ST E-Mail Address 585 343-5808  
Street Address BATAVIA NY Phone 14020  
City State Zip

LOCATION OF PROPERTY: 301 NORTH ST

DETAILED DESCRIPTION OF REQUEST: REQUEST ZONING VARIANCE TO  
ALLOW YWCA TO SELL ITS CURRENT BLDG WHICH  
IS LOCATED IN AN R-1 DISTRICT SO THAT EXISTING  
USES MAY REMAIN WITH AN ADDITIONAL PEDIATRIC OFFICE TO

Applicant must be present at the hearing date. Failure to do so will result in the application being discarded. It is the responsibility of the applicant to present evidence sufficient to satisfy the Zoning Board of Appeals that the benefit of the applicant does not outweigh the health, safety, morals, aesthetics and general welfare of the community or neighborhood.

[Signature]  
Applicant's Signature

\_\_\_\_\_  
Date

[Signature]  
Owner's Signature

11/29/2018  
Date

To be Filled out by Zoning Officer

TAX PARCEL: 84.008-1-7.1 ZONING DISTRICT: R-2 and R-1A FLOOD PLAIN: C

TYPE OF APPEAL: ☐ Area Variance ☒ Use Variance ☐ Interpretation ☐ Decision of Planning Committee  
FEE: ☐ \$50 (One or Two Family Use) ☒ \$100 (All other Uses)

Provision(s) of the Zoning Ordinance Appealed: BMC 190-11A. Does not list philanthropic organizations, business or professional offices, and physician office as permitted principal uses.



617.20  
Appendix B  
Short Environmental Assessment Form

**Instructions for Completing**

**Part 1 - Project Information.** The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 - Project and Sponsor Information							
Name of Action or Project: <b>ZONING VARIANCE FOR YWCA 301 NORTH ST</b>							
Project Location (describe, and attach a location map): <b>301 NORTH ST, BATAVIA, NY 14020</b>							
Brief Description of Proposed Action: <b>ZONING VARIANCE TO ALLOW FOR SALE OF EXISTING BUILDING WHICH WOULD PERMIT BUSINESS USE OF THE FACILITY WHICH IS IN AN R-1 ZONE.</b>							
Name of Applicant or Sponsor: <b>YWCA / Katherine Y. Hens</b> <b>President, YWCA Board of Directors</b>		Telephone: <b>585 343-5808</b> E-Mail: <b>ehens.123@gmail.com</b>					
Address: <b>301 NORTH ST</b>							
City/PO: <b>BATAVIA</b>		State: <b>NY</b>	Zip Code: <b>14020</b>				
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">NO</th> <th style="width: 50%;">YES</th> </tr> <tr> <td style="text-align: center;"><b>X</b></td> <td style="text-align: center;"><b>X</b></td> </tr> </table>	NO	YES	<b>X</b>	<b>X</b>
NO	YES						
<b>X</b>	<b>X</b>						
2. Does the proposed action require a permit, approval or funding from any other governmental Agency? If Yes, list agency(s) name and permit or approval:			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">NO</th> <th style="width: 50%;">YES</th> </tr> <tr> <td style="text-align: center;"><b>X</b></td> <td></td> </tr> </table>	NO	YES	<b>X</b>	
NO	YES						
<b>X</b>							
3.a. Total acreage of the site of the proposed action? <u>5.51</u> acres							
b. Total acreage to be physically disturbed? <u>0</u> acres							
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? <u>5.51</u> acres							
4. Check all land uses that occur on, adjoining and near the proposed action. <input checked="" type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential (suburban) <input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other (specify): _____ <input type="checkbox"/> Parkland							

18. Does the proposed action include construction or other activities that result in the impoundment of water or other liquids (e.g. retention pond, waste lagoon, dam)? If Yes, explain purpose and size: _____	NO	YES
	X	
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: _____	NO	YES
	X	
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: _____	NO	YES
	X	
<b>I AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE</b>		
Applicant/sponsor name: <u>YWCA / Katherine Y. Hens</u> Date: <u>11/29/18</u>		
Signature: <u>[Signature]</u>		

**Part 2 - Impact Assessment.** The Lead Agency is responsible for the completion of Part 2. Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?		
2. Will the proposed action result in a change in the use or intensity of use of land?		
3. Will the proposed action impair the character or quality of the existing community?		
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?		
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?		
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?		
7. Will the proposed action impact existing:		
a. public / private water supplies?		
b. public / private wastewater treatment utilities?		
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?		
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?		

## Use Variance Application

### *Statement of Unnecessary Hardship*

In order for the Zoning Board of Appeals to grant a use variance, an applicant must show documentation in the record that the restrictions of the Zoning Ordinance has caused unnecessary hardship. In order to prove such unnecessary hardship the applicant shall demonstrate to the Zoning Board of Appeals that for each and every permitted use under the Zoning Ordinance for the particular district where the property is located, that all four (4) requirements as per §81-b of the General City Law have been proven. Additional documentation may be included. If any one of these requirements have not been proven, the Zoning Board of Appeals must deny the variance, as per §81-b of the General City Law.

Explain **how** the request conforms to EACH of the following requirements (additional pages may be attached):

1. **Reasonable Return.** The subject property is not capable of yielding a reasonable rate of return if used for its present use or developed, redeveloped or used for any other use permitted in the district in which such property is located. There is no means other than the granting of the variance by which the property can yield a reasonable return. Such inability to yield a reasonable return must be shown by specific fact (dollars and cents) from an expert or authority in economic deprivation, not the unsupported opinion of the owner or those appearing for the owner.

*"The applicant cannot realize a reasonable return, provided that lack of return is substantial as demonstrated by competent financial evidence"*

*See attached response*

(Please provide / attach competent financial evidence)

2. **Unique Hardship.** The inability to yield a reasonable return results from a unique circumstance peculiar to the subject property which does not apply to or affect other properties in the immediate vicinity that are subject to the same regulations. The personal situation of the owner shall not be considered unique.

*"The alleged hardship relating to the property in question is unique, and does not apply to a substantial portion of the district or neighborhood"*

*Response attached*



3. **Essential Character of the Neighborhood.** The granting of the variance will not be materially detrimental to the public health, safety, and welfare or injurious to the enjoyment, use or development of neighboring properties or the community. Applicant must demonstrate that the proposed use will not change the essential character of the neighborhood with regard to such physical and environmental elements such as parking, traffic, signage, landscape, architectural and structural features, location and dimensions of buildings, any by-products of proposed use such as noise or smoke, and any other impacts upon adjacent or neighboring lands.

*"The requested use variance, if granted, will not alter the essential character of the neighborhood"*

*Response attached*

4. **Not Self-Created.** The inability to yield a reasonable return is not the result of any action by the owner or predecessors in title. The applicant must show that when the property was purchased the zoning restrictions from which a use variance is now sought were not in existence or that some other change or factor has occurred that has resulted in an inability to yield a reasonable return. Otherwise, the hardship is self-created.

*"The alleged hardship has not been self-created"*

*Response attached*

  
Applicant's Signature

11/29/18  
Date

  
Provider of Financial Evidence

11/29/18  
Date

**USE VARIANCE APPLICATION**  
**301 North Street, Batavia, NY**  
**YWCA**

**1. Reasonable Return**

The building at 301 North Street is an existing commercial building in an existing R-1 residential zoned neighborhood. There is no possible return on the building from a use that complies with existing zoning.

The current use of the building consists of four not-for-profit organizations vital to the community: My Sister's Closet, Pathstone, Community Kitchen and the YWCA. These organizations seek to supply basic needs of the community: clothing, housing, meals and family services, including domestic violence shelter, counseling and daycare.

The building is not suitable for conversion to a one-family residence without substantial capital investments, which are not available to the applicant.

The attached audited financial statements of the YWCA show the financial plight of the applicant. To summarize them, as of December 31, 2017, it was insolvent, with liabilities exceeding assets by \$11,940.00. Its liabilities included overdrafts of \$19,307.00 and a line of credit debt of \$34,500.00. Its statement of activities (profit/loss statement) shows a loss of \$56,538.00 for 2017.

A new board of directors has implemented an austerity budget. Despite those measures, the balance sheet through October 31, 2018 (attached) still shows negative equity of \$14,189.85. The profit and loss statement shows improvement, with a narrow operating surplus of \$5,811.75, which is dwarfed by its negative equity. There is no expected inflow of donations or grants that will resolve the financial crisis the agency confronts.

**2. Unique Hardship**

There is no possible reuse of the building to meet existing zoning. YWCA is in financial hardship and needs to liquidate the assets/equity of the land/building in order to survive as a not-for-profit organization.

The zoning in the neighborhood was changed to R-1 after the YWCA was already operating in its present building. It is thus a preexisting nonconforming use. It and its tenants provide vital services to the community. The building is not marketable as or suitable for a single family residence.

The only other non-profit organization in the neighborhood is believed to be United Memorial Medical Center, which is about 800 feet west of this property. The proposed new use, a pediatric practice, would complement the medical facilities which dominate the area. This property is at a singular disadvantage in this zone.

### **3. Essential Character of the Neighborhood**

The granting of a use variance will continue the essential character of the neighborhood by sustaining the YWCA and allowing the continuation of the vital services it provides to the community. Conversely, the denial of a use variance will seal the fate of the YWCA and probably create a crumbling eyesore of a structure, where maintenance has been unreasonably deferred because of financial challenges.

The exterior of the building remains unchanged. All existing tenants remain with the exception of a new pediatric office. All tenants are community-oriented. Hours of business will not be a detriment to the neighborhood. The addition of a pediatric office enhances the neighborhood and is within 800 feet of the hospital.

### **4. The Hardship Is Not Self-Created**

Prior re-zoning of the pre-existing building and lot created the hardship, not the applicant. The building cannot be sold as or used as a single-family dwelling.

## USE VARIANCE

### Statement of Income and Expense

*All Entries Must be Completed and Documented for at Least Two (2) Calendar Years  
or From the Date of Purchase Whichever is Less*

PROPERTY ADDRESS: 301 NORTH ST BATAVIA NY 14020

#### A. PROPERTY DATA

1. Date property was purchased by current owner 12/3/1965
2. Was a Certificate of Occupancy issued? \_\_\_\_\_  
Date of Issuance? \_\_\_\_\_  
If so, for what use(s)? \_\_\_\_\_  
If not, why? \_\_\_\_\_
3. Cost of Purchase \$7500
4. a) Amount of Mortgage N/A Interest Rate \_\_\_\_\_  
Mortgage Holder \_\_\_\_\_ Duration \_\_\_\_\_  
Address \_\_\_\_\_  
  
b) Amount of Mortgage \_\_\_\_\_ Interest Rate \_\_\_\_\_  
Mortgage Holder \_\_\_\_\_ Duration \_\_\_\_\_  
Address \_\_\_\_\_  
  
c) Amount of Mortgage \_\_\_\_\_ Interest Rate \_\_\_\_\_  
Mortgage Holder \_\_\_\_\_ Duration \_\_\_\_\_  
Address \_\_\_\_\_
5. Is the property for sale? YES  
If so, for how long +/- 4 MONTHS  
Asking price \$495,000 ?  
For what use(s) \_\_\_\_\_  
Have any offers been received YES  
If so, for what amount(s) \$350,000  
  
Summarize any attempts to sell the property LISTED THRU MANCUSO REALTY
6. Present value of property \$520,000  
Source(s) GENESEE CO RPTS MAP

B. GROSS ANNUAL INCOME [BASED ON PERMITTED USE(S)] 2017 Audit Statement

USE	INCOME
1. Contributions, grants	89,621
2. Fundraising Events	21,788
3. Government Contracts	677,927
4. Program Fees	188,296
5. Store Sales	23,671
6. Room Rental	16,278
7. Membership Dues	60
8. Other Income	1,247
9.	
10.	
TOTAL RENTAL INCOME	1,018,888
LESS VACANCY FACTOR	
(Attach explanation if greater than 8%)	
TOTAL GROSS INCOME	

C. ANNUAL EXPENSES

1. Annual Fixed Charges	Salary, Payroll Tax	709,362
	Real Estate Taxes (City & County)	0
	Insurance	10,706
	Average Annual Interest (over next 5 years)	5,053
2. Operating Expenses	CACFP Provider	149,771
	Electric Utilities/occupancy	34,453
	Fuel Telephone	13,500
	Water Supplies	22,699
	Advertising	2,648
* Miscellaneous (attach explanation)		47,900
3. Maintenance Expenses (attach list)		
	Repairs	
	General Building Maintenance	
	Yard and Ground Care	
	Miscellaneous	25,686
TOTAL ANNUAL EXPENSES		1,021,778
Profit or Loss		2,890

* Contracted Services	16,393
Travel/Training	7,918
Food/Beverage	7,718
Professional	8,440
Dues/Subscriptions	4,118
Recruitment	3,313
	47,900

(Depreciation not included in expenses.)

**D. TOTAL INVESTMENT**

1. Downpayment
2. Capital Improvements (attach list)
3. Principal Paid to date (original mortgage less current principal balance)

7,500

0

TOTAL INVESTMENT  
(Sum of D1, D2, & D3)

**E. RATE OF RETURN = Profit or Loss**

TOTAL INVESTMENT

*Paul A. Whiting*  
Signature of Preparer

11/29/18  
Date

Attorney  
Profession of Preparer



Exhibit A

YWCA OF GENESEE COUNTY, INC.  
Financial Statements  
December 31, 2017  
(With Independent Auditors' Report Thereon)

YWCA OF GENESEE COUNTY, INC.

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Statement of Cash Flows	6
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\* \* \* \* \*



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## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
YWCA of Genesee County, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of YWCA of Genesee County, Inc. (a non-profit organization) (the Organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of YWCA of Genesee County, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statement

The financial statements of YWCA of Genesee County, Inc. as of December 31, 2016, were audited by other auditors whose report dated September 21, 2017, expressed an unmodified opinion on those statements.

EFPR Group, CPAs, PLLC

Williamsville, New York  
November 11, 2018

YWCA OF GENESEE COUNTY, INC.  
Statement of Financial Position  
December 31, 2017  
with comparative totals for 2016

<u>Assets</u>	<u>2017</u>	<u>2016</u>
Current assets - accounts and other receivables	\$ 75,612	100,817
Property and equipment, at cost	667,352	667,352
Less accumulated depreciation	<u>(583,479)</u>	<u>(579,848)</u>
Net property and equipment	<u>83,873</u>	<u>87,504</u>
Total assets	<u>\$ 159,485</u>	<u>188,321</u>
 <u>Liabilities and Net Assets</u>		
Current liabilities:		
Bank overdraft	19,307	2,124
Accounts payable and accrued expenses	47,749	29,505
Accrued payroll and related costs	24,762	40,273
Due to providers	-	14,584
Line of credit	34,500	34,943
Current installments of long-term debt	1,898	3,764
Deferred revenue	<u>-</u>	<u>4,962</u>
Total current liabilities	128,216	130,155
Long-term debt, excluding current installments	<u>43,209</u>	<u>41,936</u>
Total liabilities	<u>171,425</u>	<u>172,091</u>
Net assets (deficit):		
Unrestricted	(56,538)	(28,368)
Temporarily restricted	14,679	14,679
Permanently restricted	<u>29,919</u>	<u>29,919</u>
Total net assets (deficit)	<u>(11,940)</u>	<u>16,230</u>
Commitment (note 9)		
Total liabilities and net assets	<u>\$ 159,485</u>	<u>188,321</u>

See accompanying notes to financial statements.

YWCA OF GENESEE COUNTY, INC.

Statement of Activities

Year ended December 31, 2017

with comparative totals for 2016

	Unrestricted	Temporarily restricted	Permanently restricted	Total
				2017 2016
Revenue, gains and support:				
Gifts, grants and contributions	\$ 89,621	-	-	89,621 51,798
Special events, net of expenses of \$12,088 and \$6,921 for 2017 and 2016, respectively				
In-kind contributions	21,788	-	-	21,788 14,628
Government contracts	15	-	-	15 16,398
Program fees and activities	677,927	-	-	677,927 709,569
Store sales	188,296	-	-	188,296 217,722
Room rental	23,671	-	-	23,671 33,355
Other income	16,278	-	-	16,278 18,185
Membership dues	1,232	-	-	1,232 1,365
Investment loss	60	-	-	60 925
	-	-	-	- (964)
Total revenue, gains and support	1,018,888	-	-	1,018,888 1,062,981
Expenses:				
Program services	789,058	-	-	789,058 853,670
Management and general	249,939	-	-	249,939 253,037
Fundraising	8,061	-	-	8,061 10,047
Total expenses	1,047,058	-	-	1,047,058 1,116,754
Change in net assets	(28,170)	-	-	(28,170) (53,773)
Net assets (deficit) at beginning of year	(28,368)	14,679	29,919	16,230 70,003
Net assets (deficit) at end of year	\$ (56,538)	14,679	29,919	(11,940) 16,230

See accompanying notes to financial statements.



YWCA OF GENESEE COUNTY, INC.  
Statement of Functional Expenses  
Year ended December 31, 2017  
with comparative totals for 2016

	Program services	Management and general	Fundraising	Direct benefits to donors	Total	
					2017	2016
Salaries	\$ 449,358	169,560	2,690	-	621,608	640,298
Payroll taxes and fringe benefits	63,437	23,938	379	-	87,754	80,493
Total personnel costs	512,795	193,498	3,069	-	709,362	720,791
CACFP provider payments	149,771	-	-	-	149,771	195,468
Occupancy	31,008	3,445	-	-	34,453	45,078
Insurance	10,706	21,125	-	-	31,831	31,597
Office supplies and expense	8,000	3,427	-	-	11,427	17,837
Supplies	7,440	-	3,832	-	11,272	16,284
Other expense	18,085	7,601	524	-	26,210	17,228
Telephone	9,720	3,780	-	-	13,500	12,576
Contracted services	8,638	7,755	-	-	16,393	12,070
Travel and training	7,918	-	-	-	7,918	11,817
Food and beverage	7,718	-	-	10,230	17,948	8,080
Professional fees	-	8,440	-	-	8,440	8,533
Bad debts	-	-	-	-	-	5,805
Dues and subscriptions	4,118	-	-	-	4,118	4,713
Advertising	2,012	-	636	-	2,648	3,934
Shops expenses	-	-	-	-	-	1,783
Recruitment	3,313	-	-	-	3,313	1,990
Depreciation	3,268	363	-	-	3,631	4,382
Interest expense	4,548	505	-	-	5,053	1,893
Prizes	-	-	-	1,858	1,858	1,816
Total unrestricted expenses	789,058	249,939	8,061	12,088	1,059,146	1,123,675
Less - direct benefits to donors	-	-	-	(12,088)	(12,088)	(6,921)
	\$ 789,058	249,939	8,061	-	1,047,058	1,116,754

See accompanying notes to financial statements.

YWCA OF GENESEE COUNTY, INC.  
Statement of Cash Flows  
Year ended December 31, 2017  
with comparative totals for 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Change in net assets	\$ (28,170)	(53,773)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	3,631	4,382
Net realized/unrealized loss on investments	-	964
Changes in:		
Accounts and other receivables	25,205	(20,925)
Bank overdraft	17,183	2,124
Accounts payable and accrued expenses	18,244	1,242
Accrued payroll and related costs	(15,511)	15,902
Due to providers	(14,584)	(1,271)
Deferred revenue	<u>(4,962)</u>	<u>(10,785)</u>
Net cash provided by (used in) operating activities	<u>1,036</u>	<u>(62,140)</u>
Cash flows from investing activities - proceeds from sale of investments	<u>-</u>	<u>31,902</u>
Cash flows from financing activities:		
Payments made on long-term debt	(593)	(1,763)
Net activity related to line of credit	<u>(443)</u>	<u>31,243</u>
Net cash provided by (used in) investing activities	<u>(1,036)</u>	<u>29,480</u>
Net decrease in cash and equivalents	-	(758)
Cash and equivalents at beginning of year	<u>-</u>	<u>758</u>
Cash and equivalents at end of year	<u>\$ -</u>	<u>-</u>
Supplemental schedule of cash flow information - cash paid during the year for interest	<u>\$ 5,053</u>	<u>1,893</u>

See accompanying notes to financial statements.

YWCA OF GENESEE COUNTY, INC.

Notes to Financial Statements

December 31, 2017

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

YWCA of Genesee County, Inc. (the Organization) is a New York not-for-profit organization, established to provide services and programs appropriate to the needs of the local community. The Organization provides complete childcare, fitness and domestic violence prevention services to families and individuals in the Genesee County area. The Organization obtains its support directly and indirectly from individuals, organizations and government agencies in the community.

(b) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

(c) Basis of Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations and may be used for any purpose designated by the Organization's Board of Directors.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

(d) Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(e) Cash and Equivalents

For purposes of the statement of cash flows, the Organization considers all checking, savings and money market accounts to be cash equivalents.

YWCA OF GENESEE COUNTY, INC.  
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(f) Receivables and Bad Debts

Receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method. When the Organization is advised of grantor retractions, such amounts are adjusted as a reduction to the current year revenue.

(g) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities.

(h) Deferred Revenue and Revenue Recognition

Grant awards accounted for as exchange transactions are recorded as revenue when expenditures have been incurred in compliance with the grant restrictions. Amounts unspent are recorded in the statement of financial position as deferred revenue.

Under the terms of various grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such questioned costs could lead to reimbursement to the grantor agencies. Management believes that it would be able to provide support acceptable to the grantor and that any disallowances would not be material.

(i) Donated Services

Donated services meeting the requirements for recognition in the financial statements were not material and have not been recorded. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization.

YWCA OF GENESEE COUNTY, INC.  
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(j) Promises to Give

Contributions are recognized when the donor makes an unconditional promise to give to the Organization. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

(k) Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(l) Subsequent Events

The Organization has evaluated subsequent events through the date of the report which is the date the combined financial statements were available to be issued.

(m) Reclassifications

Reclassifications have been made to certain 2016 balances in order to conform them to the 2017 presentation.

(n) Income Taxes

The YWCA is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code); therefore, no provision for income taxes is reflected in the financial statements. The YWCA has been classified as publicly supported entity that is not a private foundation under Section 509(a) of the Code. The YWCA presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the YWCA has taken no uncertain tax positions that require adjustment in the financial statements. U.S. Tax Form 990 filed by the entity is subject to examination by taxing authorities.

YWCA OF GENESEE COUNTY, INC.  
Notes to Financial Statements, Continued

(2) Property and Equipment

Property and equipment at December 31, 2017 and 2016 are summarized as follows:

	<u>2017</u>	<u>2016</u>
Land	\$ 23,774	23,774
Building and improvements	582,348	582,348
Equipment	<u>61,230</u>	<u>61,230</u>
	667,352	667,352
Less accumulated depreciation	<u>(583,479)</u>	<u>(579,848)</u>
Net property and equipment	\$ <u>83,873</u>	<u>87,504</u>

Depreciation expense amounted to \$3,631 and \$4,382 for the years ended December 31, 2017 and 2016, respectively.

(3) Line of Credit

The Organization has a bank line of credit available in the amount of \$35,000. The line bears interest at prime plus 2.0%. The line is secured by substantially all assets of the Organization. The outstanding balance on the line of credit was \$34,500 and \$34,943 at December 31, 2017 and 2016, respectively.

(4) Long-term Debt

Long-term debt consists of the following at December 31:

	<u>2017</u>	<u>2016</u>
Loan payable to Jerry L. Reinhart Charitable Remainder Unitrust commencing on June 1, 2010. Monthly installments of \$539, including principal and interest at a fixed rate of 7%, are required on the first day of each month until June 1, 2025. The terms of the loan were modified in October 2018. The monthly installments were adjusted to \$474 with interest at 4% commencing January 2019 through May 2028. The loan is secured by one or more mortgages covering the premises.	\$ 43,209	43,975
Other	<u>1,898</u>	<u>1,725</u>
Total long-term debt	45,107	45,700
Less current installments	<u>(1,898)</u>	<u>(3,764)</u>
Long-term debt, excluding current installments	\$ <u>43,209</u>	<u>41,936</u>



YWCA OF GENESEE COUNTY, INC.  
Notes to Financial Statements, Continued

(4) Long-term Debt, Continued

The aggregate maturities of long-term debt for the five years following December 31, 2017 and thereafter are as follows:

2018	\$ 1,898
2019	3,974
2020	4,136
2021	4,305
2022	4,480
Thereafter	<u>26,314</u>
	\$ <u>45,107</u>

On August 16, 2018, the Organization obtained a commercial mortgage loan from Tompkins Bank of Castile. The outstanding principal of \$24,306 is due in August 2019. Monthly interest payments are required at a fixed rate of 6.25%.

On March 15, 2018, the Organization received an interest free loan of \$30,000 from a private individual. The loan matured on September 15, 2018 and was refinanced to require monthly payments of \$200 until either the principal has been repaid or the Organization's building has been sold (see note 11).

(5) Temporarily Restricted Net Assets

Temporarily restricted net assets are restricted for the following purposes as of December 31:

	<u>2017</u>	<u>2016</u>
Power Up Program	\$ 6,765	6,765
Consultation/Architect	5,280	5,280
Tech Girls	<u>2,634</u>	<u>2,634</u>
	\$ <u>14,679</u>	<u>14,679</u>

(6) Permanently Restricted Net Assets

Permanently restricted net assets include contributions where donors have imposed restrictions, which do not expire with the passage of time and are not removed by actions of the Organization. Permanently restricted net assets amounted to \$29,919 for the years ended December 31, 2017 and 2016.

(7) Donated Services and Goods

The Organization receives donated goods, services and use of facilities that meet the criteria for recording as revenue and expense under accounting principles generally accepted in the United States of America. During the years ended December 31, 2017 and 2016, the Organization recognized \$15 and \$16,398 of in-kind donations, respectively. These consisted mainly of professional services and occupancy costs.

YWCA OF GENESEE COUNTY, INC.  
Notes to Financial Statements, Continued

(8) Retirement Fund

The Organization participates in the National YWCA's Retirement Fund. The plan covers full-time and part-time personnel with 1,000 or more hours of service per year. Personnel that have completed two years of service (1,000 hours per year) are eligible to participate. Personnel that meet the qualifications may contribute up to 10% of their gross wages to the retirement fund, and the Organization contributes 5% of each participating employee's wages. All contributions are remitted to the YWCA Retirement Fund on a monthly basis. The YWCA Retirement Fund will match up to 40% of the Organization's contribution (2%). The plan is administered by an independent organization established by the YWCA of U.S.A.

Retirement plan expense amounted to \$15,264 and \$8,453 for the years ended December 31, 2017 and 2016.

(9) Commitment

The Organization is obligated under a non-cancelable operating lease for equipment. Rentals for each of the years ended December 31, 2017 and 2016 totaled \$6,732.

Future minimum lease payments are \$1,683 for the year ending December 31, 2018.

(10) Compliance with Donor Restrictions

For the years ended December 31, 2017 and 2016, the Organization did not have sufficient funds to support its temporarily and permanently restricted net assets balances. The Organization is in the process of determining how to replenish these funds.

(11) Economic Conditions

The Organization has experienced several years of operating deficits and declining cash flows and net assets given a continued challenging landscape in the nonprofit environment. The Organization has funded these operating deficits with existing net assets and has utilized a line of credit and other borrowings. Additionally, to generate cash flow, the Organization is considering offering for sale, the building out of which its programming is being carried out. Management believes it can operate the Organization effectively in the future through a combination of raising funds, strategic alliances or repositioning and monitoring expenses throughout the year. The accompanying financial statements do not include any adjustments that might result from this uncertainty.

## YWCA of Genesee County, Inc.

## BALANCE SHEET

As of October 31, 2018

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Cash	
1010 Operating 6099	30,322.26
1020 Payroll 7132	512.65
1030 CACFP 0583	0.00
1040 Petty Cash	674.99
1050 PayPal	0.00
1070 Savings 8537	41.81
1080 Five Star 5597	6,950.88
<b>Total 1000 Cash</b>	<b>38,502.59</b>
<b>Total Bank Accounts</b>	<b>\$38,502.59</b>
Accounts Receivable	
1110 Accounts Receivable	40,709.83
<b>Total Accounts Receivable</b>	<b>\$40,709.83</b>
Other Current Assets	
1990 Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$79,212.42</b>
Fixed Assets	
1600 Fixed Assets	
1610 Land	23,774.00
1620 Buildings	540,647.53
1625 Safe Dwelling	41,700.00
1640 Furniture & Fixtures	61,230.28
1650 Machinery & Equipment	1,939.26
<b>Total 1600 Fixed Assets</b>	<b>669,291.07</b>
1700 Accumulated Depreciation	
1725 Accumulated Depreciation - Building	-504,464.44
1745 Accumulated Depreciation - Furniture & Fixtures	-57,486.89
1755 Accumulated Depreciation - Machinery & Equipment	-17,896.50
<b>Total 1700 Accumulated Depreciation</b>	<b>-579,847.83</b>
<b>Total Fixed Assets</b>	<b>\$89,443.24</b>
<b>TOTAL ASSETS</b>	<b>\$168,655.66</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts Payable	15,787.49
<b>Total Accounts Payable</b>	<b>\$15,787.49</b>
Credit Cards	

	TOTAL
2200 Credit Cards	
2210 Bank of Castile Visa	11,522.86
2215 BOC Credit Card Visa	3,774.60
<b>Total 2200 Credit Cards</b>	<b>15,297.46</b>
<b>Total Credit Cards</b>	<b>\$15,297.46</b>
Other Current Liabilities	
2100 Accrued Liabilities	
2110 Accrued Payroll	40,953.40
2130 Accrued Payroll Tax	0.00
2140 Accrued Sales Tax	-1,553.47
2150 Accrued Garnishment	0.00
2160 Accrued United Way	-108.75
<b>Total 2100 Accrued Liabilities</b>	<b>39,291.18</b>
2205 Due to Providers	0.00
2350 Unearned or Deferred Revenues	0.00
2500 Short Term Note Payable	
2550 Line of Credit	34,305.93
2701 Current Mat. Mortgage	2,793.14
2702 Current Mat. Doyle Security	971.30
<b>Total 2500 Short Term Note Payable</b>	<b>38,070.37</b>
2510 Overdraft-Payroll	0.00
<b>Total Other Current Liabilities</b>	<b>\$77,361.55</b>
<b>Total Current Liabilities</b>	<b>\$108,446.50</b>
Long-Term Liabilities	
2700 Long Term Liabilities	
2730 Mortgage Payable-J. Reinhart	40,415.85
2770 Note Payable - Nancy Brach	29,750.00
2771 Note Payable-Doyle Security	926.92
<b>Total 2700 Long Term Liabilities</b>	<b>71,092.77</b>
<b>Total Long-Term Liabilities</b>	<b>\$71,092.77</b>
<b>Total Liabilities</b>	<b>\$179,539.27</b>
Equity	
3000 Unrestricted net assets	-14,189.85
3200 Perm. Restricted Net Assets	29,919.00
Opening Balance Equity	0.00
Retained Earnings	-32,424.51
Net Income	5,811.75
<b>Total Equity</b>	<b>\$ -10,883.61</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$168,655.66</b>

# YWCA of Genesee County, Inc.

## PROFIT AND LOSS

January - October, 2018

	TOTAL
<b>Income</b>	
4000 Direct Contributions	
4010 Individual/Small Business Contribution	20,027.46
4020 Corporate Contribution	672.00
<b>Total 4000 Direct Contributions</b>	<b>20,699.46</b>
4200 Non-Government Grants	
4212 Technical Systems Grant	14,000.00
4230 Foundation/Trust Grants	5,585.23
<b>Total 4200 Non-Government Grants</b>	<b>19,585.23</b>
42010 Program & Registration Fees	150.00
4410 United Way Contributions	17,288.12
4500 Government Grants	
4520 Federal Grants	
4521 Legal Aid Society	16,961.00
4523 FVPSA	19,504.92
4524 CACFP Providers	67,481.12
4525 CACFP Centers	7,456.12
4526 CACFP Provider Revenue	10,976.45
<b>Total 4520 Federal Grants</b>	<b>122,379.61</b>
4530 State Grants	
4531 Children's Center	69,098.21
4532 NYS Member Grant	59,313.03
<b>Total 4530 State Grants</b>	<b>128,411.24</b>
4540 Local Government Grants	
4541 DSS Children Services	15,209.19
4542 DSS Residential	59,948.57
4543 DSS Non-Residential	12,129.01
4545 Genesee County Mental Health	18,540.00
4547 Erie County Mental Health	1,800.00
<b>Total 4540 Local Government Grants</b>	<b>107,626.77</b>
<b>Total 4500 Government Grants</b>	<b>358,417.62</b>
5000 Revenue from Government Agencies	
5040 Local Government Contracts/Fees	26,533.49
<b>Total 5000 Revenue from Government Agencies</b>	<b>26,533.49</b>
5200 Membership Dues	420.00
5350 Rental Income	16,508.64
5400 Other Revenue Sources	
5410 Non-Inventory Sales - Gross	39,054.46
5110 My Sister's Closet Boutique Sales	9,644.87
5112 Miscellaneous Sales	2,513.08
<b>Total 5410 Non-Inventory Sales - Gross</b>	<b>51,212.41</b>
<b>Total 5400 Other Revenue Sources</b>	<b>51,212.41</b>

	TOTAL
5800 Special Events	
5810 Special Events - Non-Gift Revenue	
5811 Disco Fundraiser	771.00
5812 A Night at the Races Non-Gift	3,126.00
5813 Cash Raffle Non-Gift	6,350.00
5814 TF Brown's Non-Gift	2,995.00
<b>Total 5810 Special Events - Non-Gift Revenue</b>	<b>13,242.00</b>
5820 Special Events - Gift Revenue	
5815 Coffee Fundraiser	201.00
5821 A Night at the Races Gift	750.00
<b>Total 5820 Special Events - Gift Revenue</b>	<b>951.00</b>
<b>Total 5800 Special Events</b>	<b>14,193.00</b>
5901 QuickBooks Payments Sales	187.13
<b>Total Income</b>	<b>\$525,195.10</b>
<b>GROSS PROFIT</b>	<b>\$525,195.10</b>
Expenses	
7011 CACFP To Providers	80,835.12
7200 Salaries, Wages & Related Expenses	
7210 Executive Director Salary	13,788.95
7221 Administration	70,387.24
7223 Children's Center	96,265.97
7224 Care & Crisis Helpline	26,670.17
7225 Domestic Violence	661.50
7227 Non-Residential	22,039.70
7228 Residential	21,295.21
7229 FFVPSA	30,133.69
<b>Total 7225 Domestic Violence</b>	<b>74,130.10</b>
7226 Salaries & Wages Maintenance	21,582.81
7240 Employee Fringe Benefits	6,038.84
7241 Health Insurance	-1,757.55
7242 Retirement	9,784.69
7243 FICA	18,850.43
7244 Unemployment Trust	2,714.55
<b>Total 7240 Employee Fringe Benefits</b>	<b>35,630.96</b>
7250 Payroll Taxes	3,534.18
Workers Compensation	4,642.26
<b>Total 7200 Salaries, Wages &amp; Related Expenses</b>	<b>346,632.64</b>
7261 Payroll Expenses	-0.01
7500 Contract Service Expenses	
7510 Fundraising Fees	
7513 Small & Misc. Event Expense	2,246.00
7519 Women of Distinction	2,660.00
<b>Total 7510 Fundraising Fees</b>	<b>4,906.00</b>
7520 Accounting Fees	11,347.73
7530 Legal Fees	1,000.00
7540 Professional Fees	1,850.07
<b>Total 7500 Contract Service Expenses</b>	<b>19,103.80</b>
7550 Temporary Help-Contract	9,233.23



	TOTAL
8100 Non-Personnel Expenses	
8110 Supplies	1,752.38
8112 CACFP Food & Beverage	500.91
8113 Domestic Violence	713.65
8111 My Sister's Closet Boutique	-381.73
<b>Total 8113 Domestic Violence</b>	<b>331.92</b>
8114 CACFP	360.73
8115 Office/General Administrative	2,031.03
8120 Children's Center in the Court	30.33
<b>Total 8110 Supplies</b>	<b>5,007.30</b>
8130 Telephone & Communications	5,585.63
8140 Postage & Shipping	677.90
8170 Printing & Copying	3,923.08
<b>Total 8100 Non-Personnel Expenses</b>	<b>15,193.91</b>
8131 Land Line	4,437.38
8132 Cell Phone	1,688.68
8200 Facility & Equipment Expenses	
8210 Rent & Lease	75.00
8220 Utilities	80.39
8260 Repairs & Maintenance	5,106.75
<b>Total 8200 Facility &amp; Equipment Expenses</b>	<b>5,262.14</b>
8221 Electric	6,851.77
8222 Gas/Heat	6,718.30
8223 Water & Sewer	1,440.76
8264 Residential House Cleaning	80.00
8300 Travel & Meeting Expenses	
8310 Travel	1,261.13
8320 Conference, Conventions & Meetings	915.25
<b>Total 8300 Travel &amp; Meeting Expenses</b>	<b>2,176.38</b>
8500 Other Expenses	568.89
8512 Interest Paid	1,835.14
8514 PayPal Fees	5.00
8520 Insurance - Non-Employee	15,767.34
9500 YWCA USA Dues	3,133.06
<b>Total 8500 Other Expenses</b>	<b>21,309.43</b>
8511 Bank Charges	1,039.12
8521 Liability Insurance	-2,056.91
8522 Workers Compensation	-554.80
8523 Disability	1,264.32
8540 Staff Development	141.55
8542 Recruitment/Recogn/Incentives	80.00
8543 Program Licenses & Fees	320.00
8570 Advertising & Marketing	1,280.63
9405 QuickBooks Payments Fees	54.56
9655 Penalties	239.37
<b>Total Expenses</b>	<b>\$522,771.37</b>
<b>NET OPERATING INCOME</b>	<b>\$2,423.73</b>
Other Income	
9950 Miscellaneous Revenue	4,043.40

	TOTAL
9952 Revenue from Investments	
9955 Interest Earned	0.91
<b>Total 9952 Revenue from Investments</b>	<b>0.91</b>
<b>Total Other Income</b>	<b>\$4,044.31</b>
Other Expenses	
9800 Other Miscellaneous Expense	656.29
<b>Total Other Expenses</b>	<b>\$656.29</b>
<b>NET OTHER INCOME</b>	<b>\$3,388.02</b>
<b>NET INCOME</b>	<b>\$5,811.75</b>